

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679**

**PART IV - INDIRECT COSTS**

**NAME OF REPORTING UNIT**

Item No.	Item description																																																																																
4.3.0	<p><b><u>Service Center and Expense Pool Allocation Bases.</u></b></p> <p>Service centers are departments or other functional units which perform specific technical and/or administrative services primarily for the benefit of other units within a reporting unit. Expense pools are pools of indirect costs that are allocated primarily to other units within a reporting unit. Examples of service centers are data processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and fringe benefit pools.</p> <p style="text-align: center;"><u>Category Code</u></p> <p>Generally, costs incurred by such centers or pools are, or can be, charged or allocated (i) partially to specific final cost objectives as direct costs and partially to other indirect cost pools (such as a manufacturing overhead pool) for subsequent reallocation to several final cost objectives, referred to herein as Category "A", and (ii) only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool and G&amp;A expense pool) for subsequent reallocation to several final cost objectives, referred to herein as Category "B".</p> <p style="text-align: center;"><u>Rate Code</u></p> <p>Some service centers or expense pools may use predetermined billing or costing rates to charge or allocate the costs (Rate Code A) while others may charge or allocate on an actual basis (Rate Code B).</p> <p>List all the service centers and expense pools and enter in column (1) Code A or B to indicate the category of pool. Enter in Column (2) one of the Allocation Base Codes A through P, or Y, listed on Page ____, to indicate the base used for charging or allocating service center or expense pool costs. Enter in Column (3) Rate Code A or B to describe the costing method used. Also, for each of the centers and pools indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base. Use a continuation sheet if additional space is required.</p> <table border="0" style="width: 100%; margin-top: 20px;"> <thead> <tr> <th style="text-align: left; width: 20%;"></th> <th style="text-align: center; width: 20%;"><u>Service Center or Expense Pool</u></th> <th style="text-align: center; width: 10%;"><u>Category Code</u></th> <th style="text-align: center; width: 10%;"><u>Allocation Base Code</u></th> <th style="text-align: center; width: 10%;"><u>Rate Code</u></th> </tr> <tr> <th></th> <th></th> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(a)</td> <td>Major functions, activities, and elements of cost included:</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b)</td> <td>Description/Make up of the allocation base:</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td>_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(a)</td> <td>Major functions, activities, and elements of cost included:</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b)</td> <td>Description/Make up of the allocation base:</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>_____</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		<u>Service Center or Expense Pool</u>	<u>Category Code</u>	<u>Allocation Base Code</u>	<u>Rate Code</u>			(1)	(2)	(3)	1.	_____	_____	_____	_____	(a)	Major functions, activities, and elements of cost included:					_____					_____				(b)	Description/Make up of the allocation base:					_____					_____				2.	_____	_____	_____	_____	(a)	Major functions, activities, and elements of cost included:					_____					_____				(b)	Description/Make up of the allocation base:					_____					_____			
	<u>Service Center or Expense Pool</u>	<u>Category Code</u>	<u>Allocation Base Code</u>	<u>Rate Code</u>																																																																													
		(1)	(2)	(3)																																																																													
1.	_____	_____	_____	_____																																																																													
(a)	Major functions, activities, and elements of cost included:																																																																																
	_____																																																																																
	_____																																																																																
(b)	Description/Make up of the allocation base:																																																																																
	_____																																																																																
	_____																																																																																
2.	_____	_____	_____	_____																																																																													
(a)	Major functions, activities, and elements of cost included:																																																																																
	_____																																																																																
	_____																																																																																
(b)	Description/Make up of the allocation base:																																																																																
	_____																																																																																
	_____																																																																																